

Small Business Tax and Form Calendar

Here we've assembled all the key tax dates you need to know and the federal forms that must be submitted on those dates. The dates listed are the actual due dates, but if that due date falls on a federal holiday or weekend, the form or tax payment is due on the next business day.

We've included some payroll information in this calendar, particularly the annual forms, but you also have to monitor your payroll and the required deposits that need to be made throughout the year. If you owe \$50,000 or less in a given year, you're most likely a monthly filer; otherwise, payroll taxes must be remitted within a few days of the actual payroll. For paychecks issued Wednesday through Friday, payroll taxes must be remitted the following Wednesday. For paychecks issued on Monday or Tuesday, payroll taxes must be remitted the following Friday.

Note that this calendar does not include sales tax and other miscellaneous tax deadlines determined at the state and local level. Check with your state and local governments for filing forms and due dates if you need to collect and remit sales tax, and be sure you know about other state or local tax filing requirements, such as unemployment taxes, property taxes, franchise taxes, and payroll taxes. (Or work with an accounting professional who can help you.) At the start of each month, you should confirm filing deadlines for that month.



RED FLAG

You might be able to file many of these returns online, but if you do, don't wait until the last day. Some providers require 2 or 3 business days for submissions to clear, or you might encounter a problem with your accounting software that complicates a last-minute filing. If you do file on paper, be sure your filings are postmarked on the day of the deadline, or the following business day if the deadline falls on a holiday or weekend. Late filings typically result in penalties and/or interest.

January	
	<i>Employers should give employees copies of their Form W-2 as soon as possible in January. The last possible date for mailing them is January 31.</i>
1	Federal holiday (New Year's Day).
2	Form W-5, Earned Income Credit Advance Payment Certificate , showing continued eligibility due from any employees for whom you made advance payments for the earned income tax credit. Until you receive this form, stop any future advance payments. Resume after receiving an updated form.
10	Form 4070, Employee's Report of Tips to Employer , due from any employee who received \$20 or more in tips.
15	<p>Estimated tax payments for the previous tax year must be paid by this date. This is the final tax payment for the previous tax year.</p> <p>Monthly Social Security, Medicare, and withheld income tax deposits due by this date for the December payment.</p> <p>Monthly nonpayroll taxes withholding monthly deposits due by this date for the December payment.</p>
	<i>Martin Luther King Jr. Day is a federal holiday that falls on the third Monday in January. Banks and federal offices are closed, as are many state offices and other businesses.</i>

January	
31	<p>W-2 forms, Wage and Tax Statement, for your employees must be completed and delivered to your employees by this date. If you're mailing the forms, they must be postmarked by this date.</p> <p>1099 forms also must be delivered to your vendors or contractors, including 1099-MISC—Miscellaneous Income for most of your vendors or contractors; 1099-MSA, Distribution from an Archer MSA; and 1099-R, Distributions from Pensions, Annuities, Retirement or Profit Sharing Plans, IRAs, Insurance Contracts, and so on.</p> <p>Any 1099 forms for dividends, interest, rents, or any other payments you made during the year should be postmarked by this date, although mutual fund companies and other issuers might be permitted to send the forms later.</p> <p>If you didn't pay your final tax installment on January 15, you can avoid a penalty for late payment of this installment if you file your tax return by this date.</p> <p>Form 940 or 940-EZ, Employer's Annual Federal Unemployment (FUTA) Tax Return, due if you have employees. It summarizes payroll information for the year and is used to calculate total yearly FUTA tax. You won't need to make a payment as long as you've made all the necessary contributions to FUTA during the year. The FUTA payment for the last quarter of the previous tax year is due by this date. Don't forget to file any required state unemployment forms by this date as well.</p> <p>Form 945, Annual Return of Withheld Income Tax, due to report any nonpayroll income tax withheld from employees. If you have employees, your state probably also has forms you must file.</p> <p>Check your state and local government requirements for any other tax payments due.</p>

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February	
10	Form 4070, Employee's Report of Tips to Employer , due from any employee who received \$20 or more in tips.
	<i>Presidents' Day is a federal holiday that falls on the third Monday in February. Banks and federal offices are closed, as are many state offices and other businesses.</i>
15	<p>Form W-4, Employee's Withholding Allowance Certificate, due from employees who claimed tax-exempt status in the prior tax year and want to continue tax-exempt status in the current year. Begin withholding income tax from the pay of any employee who has not filed a new W-4.</p> <p>Monthly Social Security, Medicare, and withheld income tax deposits due by this date for the January payment.</p> <p>Monthly nonpayroll taxes withholding monthly deposits due by this date for the January payment.</p>
28	<p>Form W-2 for each employee along with Form W-3, Transmittal of Wage and Tax Statements, which summarizes your W-2 statements and transmits those statements, due. The deadline for electronically filing W-2 statements with the Social Security Administration is March 31.</p> <p>Forms 1099 and 1096, Annual Summary and Transmittal of U.S. Information Returns, due. File one 1096 for each type of 1099 information return, such as a 1099-MISC. If you file these forms electronically, you have until March 31 to file.</p> <p>Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips, due to summarize the annual tips reported through the year.</p>

March	
10	Form 4070, Employee's Report of Tips to Employer , due from any employee who received \$20 or more in tips.
15	<p>Monthly Social Security, Medicare, and withheld income tax deposits due by this date for the February payment.</p> <p>Monthly nonpayroll taxes withholding monthly deposits due by this date for the February payment.</p> <p>Federal and state corporate, partnership, and other business tax returns due. If you're unable to file your business tax return by this date, you can file Form 7004, Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns. For C corporations, the due date is April 15 (calendar year) or, for fiscal year C Corps, the fifteenth day of the fourth month after its year end. These due dates are phased in for June 30 year ends over the next 10 years.</p>

April	
10	<p>Form 4070, Employee’s Report of Tips to Employer, due from any employee who received \$20 or more in tips.</p>
15	<p>Form 1040-ES and personal estimated tax payments due for the first quarter of the current tax year. State estimated tax payments are due as well.</p> <p>Form 1040 (personal income tax returns) due unless you file a request for an extension using Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return. Any tax due must be paid to avoid penalties and interest.</p> <p>Schedule H, Household Employment Taxes, due with your tax return if you paid cash wages of \$1,900 or more in the prior tax year to a household employee.</p> <p>Qualified IRA contributions for the previous tax year due.</p> <p>Monthly Social Security, Medicare, and withheld income tax deposits due by this date for the March payment.</p> <p>Monthly nonpayroll taxes withholding monthly deposits due by this date for the March payment.</p> <p>Contributions to Individual Retirement Accounts (IRA) for the prior year are due by this date.</p> <p>This is the deadline for establishing a Simplified Employee Pension (SEP) retirement plan for the previous year. If your tax return is on extension, the contribution can be made up to the extended due date.</p> <p>This is the deadline for employer contributions to employee Savings Incentive Match Plan for Employees (SIMPLE) retirement plans. If the business tax return is on extension, the contribution can be made up to the extended due date.</p> <p>This is the deadline for establishing and funding a Health Savings Account (HSA) for the prior year.</p>
16	<p><i>The District of Columbia recognizes April 16 as Emancipation Day as a legal holiday. Taxpayers nationwide can gain 1 or more extra days when April 16 falls on a weekend. If April 16 falls on a Saturday, the preceding Friday is considered the holiday, so the April 15 deadline shifts to the following Monday. When April 16 falls on a Sunday, the holiday is recognized on Monday, which means the tax filing deadline shifts to Tuesday. Taxpayers in two states, Maine and Massachusetts, sometimes get even 1 more day to file when Patriot’s Day (the third Monday in April) falls in line with a shift due to Emancipation Day.</i></p>
30	<p>Form 941, Employer’s Quarterly Federal Tax Return, due to report the Social Security, Medicare, and income tax withheld for the first quarter of the current tax year if you have employees. If you deposit your taxes with this form, you also should file voucher Form 941-V. If you’ve paid the taxes in full and on time prior to this date, you have 10 additional days to file Form 941. Electronic filing options are available if you sign up through the Electronic Federal Tax Payment System (EFTPS) at eftps.gov.</p> <p>If the amount you must pay in federal unemployment tax for the first quarter is more than \$100, you must deposit that payment by this date.</p>

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May	
10	Form 4070, Employee's Report of Tips to Employer , due from any employee who received \$20 or more in tips.
15	Monthly Social Security, Medicare, and withheld income tax deposits due by this date for the April payment. Monthly nonpayroll taxes withholding monthly deposits due by this date for the April payment.
	<i>Memorial Day is a federal holiday observed the last Monday in May. Banks and federal offices are closed, as are many state offices and other businesses.</i>

June	
10	Form 4070, Employee's Report of Tips to Employer , due from any employee who received \$20 or more in tips.
15	Form 1040-ES and personal estimated tax payments due for the second quarter of the current tax year. State estimated tax payments are due as well. Monthly Social Security, Medicare, and withheld income tax deposits due by this date for the May payment. Monthly nonpayroll taxes withholding monthly deposits due by this date for the May payment.

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July	
4	<i>Independence Day is a federal holiday. Banks and federal offices are closed, as are many state offices and other businesses.</i>
10	Form 4070, Employee's Report of Tips to Employer , due from any employee who received \$20 or more in tips.
15	Monthly Social Security, Medicare, and withheld income tax deposits due by this date for the June payment. Monthly nonpayroll taxes withholding monthly deposits due by this date for the June payment.
31	Form 941, Employer's Quarterly Federal Tax Return , due to report the Social Security, Medicare, and income tax withheld for the second quarter of the current tax year if you have employees. If you deposit your taxes with this form, you also should file voucher Form 941-V . If you've paid the taxes in full and on time prior to this date, you have 10 additional days to file Form 941. If the amount you must pay in federal unemployment tax is more than \$100, you must deposit that payment by this date. Form 5500, Annual Return of Fiduciary of Employee Benefit Trust , or 5500-EZ for the previous calendar year due if you maintain an employee benefit plan, such as a pension plan, profit sharing, or stock bonus plan. If you file your taxes on a fiscal year basis, you must file the form by the last day of the seventh month after the plan year ends.

August	
10	Form 4070, Employee's Report of Tips to Employer , due from any employee who received \$20 or more in tips.
15	Monthly Social Security, Medicare, and withheld income tax deposits due by this date for the July payment. Monthly nonpayroll taxes withholding monthly deposits due by this date for the July payment.

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September	
	<i>Labor Day is a federal holiday that falls on the first Monday in September. Banks and federal offices are closed, as are many state offices and other businesses.</i>
10	Form 4070, Employee's Report of Tips to Employer , due from any employee who received \$20 or more in tips.
15	<p>Form 1040-ES and personal estimated tax payments due for the third quarter of the current tax year. State estimated tax payments are due as well.</p> <p>Monthly Social Security, Medicare, and withheld income tax deposits due by this date for the August payment.</p> <p>Monthly nonpayroll taxes withholding monthly deposits due by this date for the August payment.</p> <p>Corporate income tax returns that were extended past the March 15 deadline are due by this date.</p> <p>Businesses that have extended their income tax returns for 5 months and have a SIMPLE retirement plan have until this date to make contributions to the plan for the previous year.</p> <p>Partnership incomes tax returns that received an automatic 5-month extension from April 15 are due by this date.</p>

October	
10	Form 4070, Employee's Report of Tips to Employer , due from any employee who received \$20 or more in tips.
	<i>Columbus Day is a federal holiday that falls on the second Monday in October. Banks and federal offices are closed, as are many state offices and other businesses.</i>
15	<p>If you requested a 6-month extension using Form 4868 for your prior year's personal income tax return, the return is due—no further extensions.</p> <p>Monthly Social Security, Medicare, and withheld income tax deposits due by this date for the September payment.</p> <p>Monthly nonpayroll taxes withholding monthly deposits due by this date for the September payment.</p> <p>Contribution to your SEP plan for the prior year due by this date if your federal individual income tax return is on extension.</p> <p>Businesses that have extended their business tax returns for 6 months and have a SIMPLE retirement plan have until this date to make contributions to the plan for the previous year.</p>

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October	
31	<p>Form 941, Employer's Quarterly Federal Tax Return, due to report the Social Security, Medicare, and income tax withheld for the third quarter of the current tax year if you have employees. If you deposit your taxes with this form, you also should file voucher Form 941-V. If you've paid the taxes in full and on time prior to this date, you have 10 additional days to file Form 941.</p> <p>If the amount you must pay in federal unemployment tax is more than \$100, you must deposit that payment by this date.</p>

November	
	<p>Provide Form W-4 to employees during this month so they can change their withholding allowances or tax status for the next tax year if desired. Employees with tax-exempt status for the current tax year must file a new W-4 for the next tax year to maintain tax-exempt status.</p> <p>Employees eligible for earned income credit in the current tax year must file a new Form W-5 for the next tax year to maintain that status.</p>
10	<p>Form 4070, Employee's Report of Tips to Employer, due from any employee who received \$20 or more in tips.</p>
11	<p><i>Veteran's Day is a federal holiday. Banks and federal offices are closed, as are many state offices and other businesses.</i></p>
15	<p>Monthly Social Security, Medicare, and withheld income tax deposits due by this date for the October payment.</p> <p>Monthly nonpayroll taxes withholding monthly deposits due by this date for the October payment.</p>
	<p><i>Thanksgiving Day is a federal holiday that always falls on the fourth Thursday of the month. Banks and federal offices are closed, as are many state offices and other businesses.</i></p>

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December	
10	Form 4070, Employee's Report of Tips to Employer , due from any employee who received \$20 or more in tips.
15	Monthly Social Security, Medicare, and withheld income tax deposits due by this date for the November payment. Monthly nonpayroll taxes withholding monthly deposits due by this date for the November payment.
25	<i>Christmas Day is a federal holiday. Banks and federal offices are closed, as are many state offices and other businesses.</i>
31	If you operate on a cash basis, this is the last day you can make any payments and charge the amount against expenses for the current tax year or collect income. Amounts charged on a credit card are deductible in the year the charge is made, even if the card is paid the following year. If you operate on an accrual basis, this is the last day you can book revenue or expenses for the current tax year. You must establish a Keogh plan by this date in order to deduct a plan contribution for the current tax year.

Fiscal Year Businesses	
	Form 1040 is due on the fifteenth day of the fourth month after the end of your tax year.
	Estimated tax payments are due on the fifteenth day of the fourth, sixth, and ninth months of your tax year. The final payment is due on the fifteenth day of the first month after your tax year ends.
	If you have employees, all these dates are still the same for employee forms, with one exception: fiscal year filers must file Form 5500 or Form 5500-EZ on the last day of the seventh month after the plan year ends.